

**VILLAGE OF VERNON HILLS**

**ORDINANCE 2021-065**

**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF VERNON HILLS FOR THE FISCAL YEAR COMMENCING MAY 1, 2021 AND ENDING APRIL 30, 2022**

**WHEREAS**, Ordinance No. 2000-20 Adopts the Budget Officer and the guidelines set forth in Illinois Municipal Code Sections 5/8 - 2 - 9.2, 5/8 - 2 - 9.3, 5/8 - 2 - 9.4, 5/8 - 2 - 9.5, 5/8 - 2 - 9.6, 5/8 - 2 - 9.7, 5/8 - 2 - 9.8, 5/8 - 2 - 9.9 and 5/8 - 2 - 9.10; and

**WHEREAS**, pursuant to 65 ILCS 5/8-2-9.1, et seq., the Budget Officer of the Village has prepared and compiled the contents of the proposed annual budget for the fiscal year beginning May 1, 2021 and ending April 30, 2022 ("**FY 2021/22 Budget**") and the FY 2021/22 Budget in tentative form for consideration by the President and Village Board of Trustees ("**Village Board**"); and

**WHEREAS**, the FY 2021/22 Budget has been made conveniently available for public inspection on the Village's website and in the office of the Village Clerk and Finance Director, beginning, February 24, 2021, which date is at least ten days prior to the date of passage of this Ordinance by the Village Board; and

**WHEREAS**, the Village Board held a public hearing on the FY 2021/22 Budget on April 7, 2021, which date is not less than one week after the FY 2021/22 Budget was first made available for inspection; and

**WHEREAS**, notice of the public hearing was published in the Daily Herald, which is a newspaper having a general circulation in the Village, at least one week prior to the time of the public hearing; and

**WHEREAS**, the Village Board has determined, upon review of the FY 2021/22 Budget as presented and with such further revisions as it has deemed appropriate, that it will serve and be in the best interests of the Village to adopt the FY 2021/22 Budget;

**NOW, THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES AS FOLLOWS:**

**SECTION 1: APPROVAL OF ANNUAL FY 2021/22 BUDGET.** The Fiscal Year 2021/22 budget is hereby approved. The amounts budgeted by specific account, division and detail are posted in the Village's Financial System and when aggregated, are equal to the budget amounts listed below. A summary of the Village's budget is attached in Exhibit A:

**VILLAGE OF VERNON HILLS**  
**FY 2021/22 ANNUAL BUDGET SUMMARY**

**GENERAL FUND**

**DEPARTMENTS**

Administration	\$ 3,468,637
Public Works	5,842,187
Police	11,067,546
Judiciary	474,000
President and Trustees	121,142
Community Development	913,319
General Purpose	5,094,205
Committees	35,850
Police and Fire Commission	17,900
Events	95,940

**TOTAL GENERAL FUND DEPARTMENTS =** **\$ 27,130,726**

**SUB-FUNDS OF THE GENERAL FUND**

Capital Sub-Fund	\$ 3,110,052
Summer Celebration Sub-Fund	180,160
DUI Sub-Fund	0
Drug Forfeiture Sub-Fund	20,000
Metra Station Sub-Fund	105,960

**TOTAL GENERAL SUB-FUNDS =** **\$ 3,416,172**

**TOTAL GENERAL FUND =** **\$ 30,546,898**

**OTHER FUNDS**

Motor Fuel Tax Fund	\$ 1,885,050
Dispatch Center Fund	2,868,025
Mellody Farm TIF Fund	1,597,008
Vernon Hills Town Center TIF Fund	1,568,620
Replacement Fund	728,000
Golf Course Fund	464,564

**TOTAL OTHER FUNDS =** **\$ 9,111,267**

**TOTAL ALL FUNDS =** **\$ 39,658,165**

**SECTION 2: PUBLICATION.** The Village Clerk is hereby directed to publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

**SECTION 3: EFFECTIVE DATE.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner as provided by law.

**SECTION 4: ORDINANCE NUMBER.** This Ordinance shall be known as Ordinance Number 2021-065.

Dated this 20<sup>th</sup> of April, 2021

Adopted by Roll Call Vote As Follows:

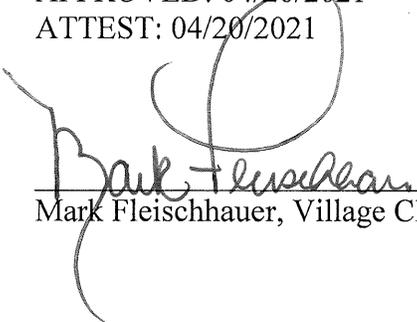
AYES: 7 – Marquardt, Forster, Oppenheim, Takaoka, Schultz, Koch, Byrne

NAYS: 0 - None

ABSENT AND NOT VOTING: 0 - None

  
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Roger L. Byrne, Village President

PASSED: 04/20/2021  
APPROVED: 04/20/2021  
ATTEST: 04/20/2021

  
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Mark Fleischhauer, Village Clerk



**EXHIBIT A: FISCAL YEAR 2021/22 BUDGET SUMMARY**

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21
<b>GENERAL FUND BUDGET</b>			
SALES TAX	11,908,600	11,300,000	-5.11%
HOME RULE SALES TAX	2,574,000	2,440,000	-5.21%
INCOME TAX (LGDF)	2,668,512	2,703,000	1.25%
ELECTRIC UTILITY TAX	1,330,000	1,270,000	-4.51%
SIMPLIFIED TELECOM TAX	696,000	665,000	-4.45%
USE & REPLACEMENT TAX	827,151	824,000	-0.38%
HOTEL MOTEL TAX	371,000	320,000	-13.75%
AMUSEMENT TAX	250,000	200,000	-20.00%
FOOD AND BEVERAGE TAX	1,438,600	1,300,000	-9.63%
GRANTS	5,000	27,400	448.00%
LICENSES & PERMITS	1,074,150	2,142,050	99.42%
REVIEW AND INSPECTION FEES	80,000	140,000	75.00%
CHARGES FOR SERVICE	1,011,600	1,348,540	33.31%
FINES	233,000	197,000	-15.45%
INVESTMENT INCOME	375,000	175,000	-53.33%
OTHER REVENUES	343,831	504,031	46.59%
PLANNED USE OF RESERVES	0	0	
TOTAL GENERAL FUND REVENUES	25,187,444	25,566,021	1.46%
INTERFUND TRANSFER	0	0	
CASH	0	0	
TOTAL GENERAL FUND RESOURCES	25,187,444	25,566,021	1.46%
<b>ADMINISTRATION</b>			
SALARIES	653,108	679,940	4.11%
FRINGES	204,470	191,900	-6.15%
CONTRACTUAL SVC	2,176,782	2,301,062	5.71%
COMMODITIES	57,449	63,735	10.94%
EQUIPMENT	151,120	232,000	53.52%
ADMINISTRATION TOTAL	3,242,929	3,468,637	6.96%
<b>PUBLIC WORKS</b>			
SALARIES	2,218,930	2,297,695	3.55%
FRINGES	785,714	733,060	-6.70%
CONTRACTUAL SVC	1,455,653	1,561,403	7.26%
COMMODITIES	942,345	961,770	2.06%
EQUIPMENT	304,659	288,259	-5.38%
PERMANENT IMPROVEMENTS	0	0	0.00%
PUBLIC WORKS TOTAL	5,707,301	5,842,187	2.36%
<b>POLICE</b>			

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21
SALARIES	6,418,425	6,180,132	-3.71%
FRINGES	3,917,883	4,130,925	5.44%
CONTRACTUAL SVC	337,700	375,615	11.23%
COMMODITIES	211,760	210,200	-0.74%
EQUIPMENT	195,192	170,674	-12.56%
TRANSFER	1,270,000	0	-100.00%
POLICE TOTAL	12,350,960	11,067,546	-10.39%
JUDICIARY			
CONTRACTUAL SVC	449,000	474,000	5.57%
TOTAL JUDICIARY	449,000	474,000	5.57%
PRESIDENT AND BOARD OF TRUSTEES			
SALARIES	51,000	51,000	0.00%
FRINGES	3,902	3,902	0.00%
CONTRACTUAL SVC	23,590	23,590	0.00%
GRANTS	38,000	40,000	5.26%
COMMODITIES	2,650	2,650	0.00%
TOTAL PRES & BOARD (& GRANTS)	119,142	121,142	1.68%
COMMUNITY DEVELOPMENT			
SALARIES	628,183	599,058	-4.64%
FRINGES	210,178	181,330	-13.73%
CONTRACTUAL SVC	148,510	115,250	-22.40%
COMMODITIES	13,000	12,700	-2.31%
EQUIPMENT	4,981	4,981	0.00%
TOTAL COMMUNITY DEV	1,004,852	913,319	-9.11%
GENERAL PURPOSE			
FRINGES	302,400	389,950	28.95%
CONTINGENCIES/RESERVES	195,000	150,000	-23.08%
DEBT SERVICE	586,654	590,955	0.73%
TRANSFER TO SUMMER CEL	400,000	0	0
TRANSFER TO GOLF FUND	650,000	0	0
TRANSFER TO CAPITAL SUBFUND	2,995,935	3,485,000	16.32%
VHTC TIF TRANSFER	154,000	184,900	20.06%
MELLODY FARM TIF TRANSFER	120,000	293,400	144.50%
TOTAL GENERAL PURPOSE	5,403,989	5,094,205	-5.73%

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21
SENIOR CITIZEN COMMITTEE			
CONTRACTUAL SVC	42,800	29,800	-30.37%
COMMODITIES	6,300	5,800	-7.94%
EQUIPMENT	250	250	0.00%
TOTAL COMMITTEES	49,350	35,850	-27.36%
POLICE AND FIRE COMMISSION			
CONTRACTUAL SVC	12,700	17,700	39.37%
COMMODITIES	200	200	0.00%
TOTAL POLICE AND FIRE COMMISSION	12,900	17,900	38.76%
EVENTS			
CONTRACTUAL SVC	95,295	82,195	-13.75%
COMMODITIES	15,645	13,745	-12.14%
EQUIPMENT	0	0	
PERMANENT IMPROVEMENTS	0	0	
TOTAL EVENTS	110,940	95,940	-13.52%
TOTAL GENERAL FUND EXPENDITURES	28,451,363	27,130,726	-4.64%
REVENUES MINUS EXPENDITURES	-3,263,919	-1,574,705	
			Fund Balance
			\$ 29,946,535.00
			\$ 28,371,830.00
			105%

FY 2021-2022 BUDGET OVERVIEW

RESOURCES	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21	
<b>CAPITAL SUBFUND</b>				
SALES TAX	0	0	0.00%	
ROAD & BRIDGE TAX	220,000	220,000	0.00%	
OTHER	0	100,000		
TRANSFER FROM GENERAL FUND	2,995,935	3,485,000	16.32%	
TRANSFER FROM DUI SUBFUND	20,000	0		
TOTAL RESOURCES	3,235,935	3,805,000	17.59%	
<b>EXPENDITURES</b>				
EQUIPMENT	247,500	272,500	10.10%	
PERMANENT IMPROVEMENTS	2,915,435	2,837,552	-2.67%	
CONTINGENCY	0	0		
TOTAL CAPITAL FUND EXPENDITURES	3,162,935	3,110,052	-1.67%	
REVENUES MINUS EXPENDITURES	73,000	694,948		Fund Balance (691,664.00) \$ 3,284.00
<b>SUMMER CELEBRATION SUBFUND</b>				
RESOURCES				
FEES	73,000	73,000	0.00%	
TRANSFER FROM GENERAL FUND	400,000	0	N/A	
TOTAL RESOURCES	473,000	73,000	-84.57%	
<b>EXPENDITURES</b>				
CONTRACTUAL SVC	150,660	150,660	0.00%	
COMMODITIES	29,500	29,500	0.00%	
TOTAL SUMMER CEL EXPENDITURES	180,160	180,160	0.00%	
REVENUES MINUS EXPENDITURES	292,840	-107,160		Fund Balance 109,239.00 \$ 2,079.00
<b>METRA STATION SUBFUND</b>				
RESOURCES				
METRA FEES	98,000	49,000	-50.00%	
PLANNED USE OF RESERVES	0	0	0.00%	
TOTAL RESOURCES	98,000	49,000	-50.00%	
<b>EXPENDITURES</b>				
CONTRACTUAL SVC	110,860	95,860	-13.53%	
COMMODITIES	10,100	10,100	0.00%	
PERMANENT IMPROVEMENTS	0	0	0.00%	
TOTAL METRA EXPENDITURES	120,960	105,960	-12.40%	
REVENUES MINUS EXPENDITURES	-22,960	-56,960		Fund Balance 160,725.00 \$ 103,765.00

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21	
<b>DUI SUBFUND</b>				
RESOURCES		20,000	10,000	-50.00%
FINES				
PLANNED USE OF RESERVES				
EXPENDITURES		20,000	0	-100.00%
TRANSFER TO CAPITAL SUBFUND				
<b>REVENUES MINUS EXPENDITURES</b>	<b>0</b>	<b>10,000</b>		<b>Fund Balance</b>
				<b>\$ 109,904.00 \$ 119,904.00</b>
<b>DRUG FORFEITURE SUBFUND</b>				
RESOURCES	0	1,000	0	0.00%
OTHER				
PLANNED USE OF RESERVES				
EXPENDITURES	20,000	20,000		0.00%
EQUIPMENT				
<b>REVENUES MINUS EXPENDITURES</b>	<b>-20,000</b>	<b>-19,000</b>		<b>Fund Balance</b>
				<b>\$ 78,770.00 \$ 59,770.00</b>
				<b>General Fund FB</b>
	<b>Revenues \$ 29,014,379.00</b>	<b>\$ 29,494,021.00</b>		<b>\$ 28,660,632.00</b>
	<b>Expenditures \$ 31,955,418.00</b>	<b>\$ 30,546,898.00</b>		<b>\$ 97.2%</b>
	<b>\$ (2,941,039.00)</b>	<b>\$ (1,052,877.00)</b>		

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21
<b>MOTOR FUEL TAX FUND</b>			
RESOURCES			
MOTOR FUEL TAX	853,697	876,700	2.69%
GRANTS	444,800	550,000	
DEFERRED EXPENDITURES	500,000	0	
INVESTMENT INCOME	10,000	7,000	-30.00%
PLANNED USE OF RESERVES	1,500,000	0	
TOTAL RESOURCES	3,308,497	1,433,700	-56.67%
EXPENDITURES			
CONTRACTUAL SERVICES	0	0	
PERMANENT IMPROVEMENTS	3,255,322	1,885,050	-42.09%
TOTAL MFT FUND EXPENDITURES	3,255,322	1,885,050	-42.09%
REVENUES MINUS EXPENDITURES	53,175	-451,350	
			<b>Fund Balance</b>
	\$	\$	\$
			1,319,289.00
			867,939.00
<b>DISPATCH FUND</b>			
RESOURCES			
911 FEES	175,000	117,880	-32.64%
911 WIRELESS FEES	225,000	447,500	98.89%
DISPATCH SERVICES FEE	938,163	977,860	4.23%
INVESTMENT INCOME	2,500	500	-80.00%
GENERAL FUND TRANSFER	1,270,000	0	-100.00%
PLANNED USE OF RESERVES	0	0	
TOTAL RESOURCES	2,610,663	1,543,740	-40.87%
EXPENDITURES			
SALARIES	1,400,260	1,392,650	-0.54%
FRINGES	496,977	467,200	-5.99%
CONTRACTUAL SVC	754,975	760,625	0.75%
COMMODITIES	5,950	5,950	0.00%
EQUIPMENT	246,600	96,600	-60.83%
PERMANENT IMPROVEMENTS	142,500	145,000	1.75%
RESERVES	0	0	
TRANSFERS	0	0	
TOTAL DISPATCH EXPENDITURES	3,047,262	2,868,025	-5.88%
	-436,599	-1,324,285	
			<b>Fund Balance</b>
	\$	\$	\$
			1,346,205.00
			21,920.00

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21	
<b>MELLODY FARM TAX INCREMENT FUND</b>				
<b>RESOURCES</b>				
TAX INCREMENT	1,200,000	2,934,000	144.50%	
BOND PROCEEDS	0	0	N/A	
INVESTMENT INCOME	15,000	1,000	N/A	
TRANSFER FROM GENERAL FUND	120,000	293,400	144.50%	
PLANNED USE OF RESERVES			N/A	
<b>TOTAL RESOURCES</b>	<b>1,335,000</b>	<b>3,228,400</b>	<b>141.83%</b>	
<b>EXPENDITURES</b>				
CONTRACTUAL SERVICES	0	1,800	N/A	
PERMANENT IMPROVEMENTS	0	0	N/A	
PAYMENT TO ESROW / DEVELOPER	0	0	N/A	
DEBT SERVICE	1,594,108	1,595,208	0.07%	
TRANSFER TO GENERAL FUND	2,052,194	0	-100.00%	
<b>TOTAL TIF EXPENDITURES</b>	<b>3,646,302</b>	<b>1,597,008</b>	<b>-56.20%</b>	
<b>REVENUES MINUS EXPENDITURES</b>	<b>-2,311,302</b>	<b>1,631,392</b>		<b>Fund Balance \$ 2,217,817.00 \$ 3,849,209.00</b>
<b>VHTC TAX INCREMENT FUND</b>				
<b>RESOURCES</b>				
TAX INCREMENT	1,540,000	1,849,000	20.06%	
BOND PROCEEDS	0	0		
PLANNED USE OF RESERVES	0	0		
INVESTMENT INCOME	1,000	500	-50.00%	
LOAN FROM OTHER FUND	0	0		
TRANSFER FROM GENERAL FUND	154,000	184,900	20.06%	
<b>TOTAL RESOURCES</b>	<b>1,695,000</b>	<b>2,034,400</b>	<b>20.02%</b>	
<b>EXPENDITURES</b>				
CONTRACTUAL SERVICES	1,800	1,800	0.00%	
PERMANENT IMPROVEMENTS	0	0		
DEBT SERVICE	1,538,220	1,566,820	1.86%	
<b>TOTAL TIF EXPENDITURES</b>	<b>1,540,020</b>	<b>1,568,620</b>	<b>1.86%</b>	
<b>REVENUES MINUS EXPENDITURES</b>	<b>154,980</b>	<b>465,780</b>		<b>Fund Balance \$ 1,513,152.00 \$ 1,978,932.00</b>

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21
<b>REPLACEMENT FUND</b>			
RESOURCES			
REIMBURSEMENTS	387,690	387,690	N/A
PLANNED USE OF RESERVES	80,310	0	-100.00%
TOTAL RESOURCES	468,000	387,690	-17.16%
EXPENDITURES			
EQUIPMENT	468,000	728,000	55.56%
TOTAL REPLACEMENT EXPENDITURES	468,000	728,000	55.56%
REVENUES MINUS EXPENDITURES	0	-340,310	
			Fund Balance
		\$	1,936,369.07 \$ 1,596,059.07
<b>GOLF COURSE</b>			
RESOURCES			
REVENUES	370,065	365,562	-1.22%
TRANSFER FROM GENERAL	650,000	0	-100.00%
TOTAL RESOURCES	1,020,065	365,562	-64.16%
EXPENDITURES			
ALL EXPENDITURES	439,740	464,564	5.65%
TOTAL GOLF COURSE EXPENDITURES	439,740	464,564	5.65%
REVENUES MINUS EXPENDITURES	580,325	-99,002	

FY 2021-2022 BUDGET OVERVIEW

	FY 20-21 AMENDED BUDGET	FY 21-22 REQUESTED BUDGET	FY 21-22 CHANGE FROM FY 20-21
<b>A. TOTALS FOR ALL FUNDS</b>			
REVENUES INCL DISPATCH TRANSFER	31,205,424	34,524,213	10.64%
REVENUES LESS DISPATCH TRANSFER	29,935,424	34,524,213	15.33%
BOND PROCEEDS	0	0	
FUND TRANSFERS IN	3,269,935	3,963,300	21.20%
PLANNED USE OF RESERVES	4,976,245	0	-100.00%
<b>TOTAL RESOURCES</b>	<b>39,451,604</b>	<b>38,487,513</b>	<b>-2.44%</b>
EXPENDITURES INCL DISP/GOLF TRANS	39,127,022	35,544,865	-9.16%
EXPEND LESS DISPATCH/GOLF TRAN	37,857,022	35,544,865	-6.11%
FUND TRANSFERS OUT	944,000	3,963,300	319.84%
BUDGETED RESERVES/CONTINGENCY	195,000	150,000	-23.08%
<b>TOTAL EXPENDITURES/RESERVES/TRANSFERS</b>	<b>40,266,022</b>	<b>39,688,165</b>	<b>-1.51%</b>